

Panaji, 30th March, 1995 (Chaitra 9, 1917)

SERIES I No. 52

# OFFICIAL GAZETTE

GOVERNMENT OF GOA



## EXTRAORDINARY

No. 2

**GOVERNMENT OF GOA**  
LEGISLATURE SECRETARIAT

**Notification**

LA/B/770/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 27-3-1995 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 28th March, 1995.

**The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 1995**

(Bill No. 4 of 1995)

A

BILL

further to amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1995.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 13.*— In section 13 of the Goa Tax on Luxuries (Hotels and Lodging Houses)

Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "principal Act"),—

(i) after sub-section (4), the following sub-sections shall be inserted, namely:—

"(4A) if default is made in making payment in accordance with the provisions of sub-section (3) or sub-section (4),—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the person or persons liable to pay tax or any other amount due under this Act shall also be liable to pay interest during the period of default as under:—

(a) one and half per cent of the amount of tax remaining unpaid for each month for the first three months after the expiry of the time prescribed;

(b) two per cent on such amount for each month subsequent to the first three months as aforesaid.

*Explanation:*— For the purposes of clause (ii) above, the interest payable for a part of the month shall be worked out proportionately.

(4B) Notwithstanding anything contained in sub-section (4A), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(4C) Any tax assessed or any other amount due under this Act from a hotelier or any other person may, without prejudice to any other mode of collection, be recovered—

(a) as if it were an arrears of land re-

(b) by attachment and sale or by sale without attachment of any property of such hotelier or any other person by the officer appointed under sub-section (2) of section 3, in accordance with such rules as may be prescribed".

(ii) for the proviso to clause (b) of sub-section (6), the following shall be substituted, namely:—

"Provided further that, the Commissioner or any person appointed to assist him under sub-section (2) of section 3, may, in respect of any particular hotelier or person, and for reasons to be recorded in writing and on payment of interest at such rate as may be specified in the order, extend the date of such payment; or allow him to pay tax due or penalty or interest levied, if any, by instalment";

(iii) for clauses (a) and (b) of sub-section (7), the following clauses shall be respectively substituted, namely:—

"(a) When a hotelier is in default in making payment of the tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such hotelier for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest at the rate of 24% per annum of the amount not so paid.

(b) Notwithstanding anything contained in clause (a), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(c) Any amount of tax or penalty or interest which remains unpaid after the date prescribed for payment or the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any instalments not duly paid, shall be recoverable as arrears of land revenue."

**3. Amendment to section 18.**— In section 18 of the principal Act, for clause (b) of sub-section (1), the following clause shall be substituted, namely:—

"(b) being a hotelier liable to pay tax under this Act, or being a hotelier who was required so to do by the Commissioner by a notice, served on him, fails in contravention of sub-section (1) of section 26 to keep

a true account of his turnover of receipts or fails when directed so to do under that section to keep any account or record in accordance with direction, he shall be liable to pay, in addition to any tax for which he may be liable, a penalty of an amount as follows:—

(i) Where there has been contravention referred to in sub-clauses (i) and (iii) of clause (a), a penalty of an amount not exceeding two thousand rupees or double the sum collected by way of tax, whichever is less.

(ii) Where there has been a contravention referred to in sub-clause (ii) of clause (a) or in clause (b), a penalty of an amount not exceeding two thousand rupees and in addition, any sum collected by the person by way of tax in contravention of section 24 shall be forfeited to the State Government.".

#### Statement of objects and reasons

Section 17 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 provides for imposition of penalty whenever the hotelier makes default of filing returns and payment of tax due. It is proposed to make a specific provision in respect of payment of interest on tax payable in case of default, depending upon the period of default. Accordingly, new sub-section (4A) is proposed to be incorporated in section 13 of the Act. As a result of the amendment to section 13, consequential amendments in respect of payment of interest are also proposed to be made in other relevant sections of the Act. Again, with a view to effect the recovery of arrears of luxury tax speedily, it is proposed to provide for recovery of dues departmentally. This object is sought to be achieved by inserting new sub-section (4C) in section 13 of the Act.

2. It is also proposed to provide for imposition of a penalty on a hotelier who collects any sum by way of tax when he is not registered or when a registered hotelier collects any amount by way of tax in excess to the tax payable. This penalty is sought to be provided for in addition to the forfeiture of the amount collected by way of tax. Such a provision is necessary in the Act as a safeguard against any possible mal-practices by the hoteliers.

3. This bill seeks to achieve the above objects.

#### Financial Memorandum

No financial implications are involved towards implementation of provisions of this Bill since no additional expenditure will be incurred on account of proposed amendment. The existing staff shall attend to any work that may arise on account

of introduction of provisions sought to be incorporated in the Act.

Panaji,

SHRI PRATAPSINGH RANE

23rd March, 1995

Chief Minister

Assembly Hall,

ASHOK B. ULMAN

Panaji,

Secretary to the Legislative

23rd March, 1995

Assembly of Goa.

*Governor's recommendation under rule 207 of the Constitution.*

In pursuance of Article 207 of the Constitution, the Governor of Goa recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill 1995.

(Annexure to Bill No. 4 of 1995)

The Goa Tax on Luxuries (Hotels and Lodging Houses)  
(Amendment) Bill, 1995

The Goa Tax on Luxuries (Hotels and Lodging Houses)  
Act, 1988

Act No. 17 of 1988

13. *Payment of tax returns.*—(1) Tax payable under this Act shall be paid in the manner hereinafter provided and at such intervals as may be prescribed.

(2) Such hoteliers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered hotelier shall furnish such returns of the total turnover of the period to which such returns relate, in such manner, by such date and to such authority as may be prescribed.

(3) Before any registered hotelier furnishes the returns required by sub-section (2), he shall pay into a Government treasury or the State Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(4) If any hotelier discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him, furnish a revised return; and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (3) of the extra amount:

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with the intention to delay the payment of tax due in time, or with intent to defraud the State Government of its revenue.

(5) With a view to encourage prompt payment of tax the State Government may prescribe rates of remissions or rebate in respect thereof in accordance with such principles as may be prescribed.

(6) (a) The hotelier shall pay the amount of tax assessed or reassessed for any period under section 14 or section 16 of this Act less any sum already paid by him in respect of

(b) the amount of penalty, if any, levied under this Act shall be paid by the hotelier or by the person liable therefor into the appropriate Government Treasury by such date as may be specified in a notice or order issued under this Act, being a date not earlier than sixty days from the date of service of the notice or order:

Provided that, the Commissioner may, in respect of any particular hotelier or person, and for reasons to be recorded in writing, extend the date of such payment, or allow him to pay the tax due or penalty, if any, or both by instalments.

(7) (a) When a hotelier is in default in making payment of the tax assessed or reassessed or of penalty imposed, the Commissioner may in his discretion direct that, in addition to the amount of arrears a sum not exceeding ten percent thereon per annum by way of interest plus a penalty equal to the amount of such interest shall be recovered from the hotelier.

(b) Any amount of tax or penalty which remains unpaid after the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any instalments not duly paid, shall be recoverable as arrears of land revenue.

(8) The State Government may, by general or special order published in the Official Gazette, authorise any officer not below the rank of a Luxury Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any hotelier or person under this Act the powers of a Collector under the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) to recover the dues as arrears of land revenue.

(b) failed, without reasonable cause, to comply with any notice in respect of the proceeding under sections 14, 16 or 27 or 33; or

(c) failed to disclose any transaction of receipt or has failed to furnish return by the prescribed date or has failed to show in the return the appropriate liability to pay tax or has failed to disclose fully and truly all material facts necessary for the proper and correct quantification of the tax liability.

then the Commissioner may after giving the hotelier an opportunity of being heard, by order in writing impose upon the hotelier by way of penalty, in addition to any tax assessed or reassessed or found due in the appeal or revision or rectification proceedings, as the case may be, a sum not exceeding one-and-a-half times the amount of tax so assessed or reassessed or found due in the appeal or revision or rectification proceedings.

13. *Imposition of penalty for contravening certain provisions.*—(1) If any person—

(a) (i) not being a hotelier liable to pay tax under this Act collects any sum by way of tax; or

(ii) being a registered hotelier, collects any amount by way of tax in excess of the tax payable by him; or

(iii) otherwise collects tax in contravention of the provisions of section 24; or

(b) being a hotelier liable to pay tax under this Act, or being a hotelier who was required so to do by the Commissioner by a notice, served on him, fails in contravention of sub-section (1) of section 26 to keep a true account of his turnover of receipts or fails when directed so to do under that section to keep any accounts or record in accordance with the direction, he shall be liable to pay, in addition to any tax for, which he may be liable, a penalty of an amount not exceeding one-and-a-half times the tax collected, and in addition any sum collected by the person by way of tax in contravention of section 24 shall be forfeited to the State Government.

Assembly Hall,

Panaji,

23rd March, 1995.

ASHOK B. ULMAN

Secretary to the

Legislative Assembly of Goa.

## LAW (LEGAL &amp; LEGISLATIVE AFFAIRS) DEPARTMENT

## Notification

7-1-95/LA

The Goa Supplementary Appropriation Act, 1995 (Goa Act 1 of 1995), which has been passed by the Legislative Assembly of Goa on 28-3-1995 and assented to by the Governor of Goa on 29-3-1995, is hereby published for general information of the public.

P. V. Kadnekar, Jt. Secretary (Law).

Panaji, 30th March, 1995.

## THE GOA SUPPLEMENTARY APPROPRIATION ACT, 1995

(Goa Act No. 1 of 1995 [29-3-1995])

AN

ACT

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 1994-95.

BE it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Goa Supplementary Appropriation Act, 1995.
2. *Issue of Rs. 52,74,62,000 out of the Consolidated Fund of the State of Goa for the financial year 1994-95.*— From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of fifty two crores seventy four lakhs and sixty two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1994-95 in respect of the services and purposes specified in column 2 of the Schedule.
3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

## THE SCHEDULE

(See Sections 2 &amp; 3)

No. of Demand	Services and purposes	Voted by Assembly	Sums not exceeding		
			Charged on the Consolidated Fund of the State of Goa	Total	
1	2	3	4	5	

(Rs. in thousands)

1. State Legislature ... ...	2,70	2,98	5,68
2. Council of Ministers ... ...	6,00	—	6,00
3. Administration of Justice ... ...	73,64	—	73,64
4. Elections ... ...	40,00	—	40,00
5. Land Revenue ... ...	48,30	—	48,30
6. Stamps and Registration ... ...	2,98	—	2,98
7. State Excise ... ...	16,00	—	16,00
8. Sales Tax ... ...	1,20	—	1,20

1	2	3	4	5
		(Rs. in thousands)		
11.	Secretariat	5,52	25	5,77
—	Public Service Commission (Appropriation)	—	4,87	4,87
12.	District Administration	20,29	8	20,37
13.	Treasury and Accounts Administration	7,36	—	7,36
14.	Police	2,30,84	1,26	2,32,10
15.	Jails	10,51	—	10,51
18.	Public Works	65,80	8	65,88
19.	Other Administrative Services	12,05	—	12,05
20.	Pension	1,40,00	—	1,40,00
21.	Miscellaneous General Services	2,69,00	—	2,69,00
22.	General Education	3,70,00	3,70	3,73,70
23.	Technical Education	65,24	—	65,24
24.	Sports and Youth Services	16,64	1,15	17,79
25.	Art and Culture	34,56	—	34,56
26.	Medical and Public Health	1,83,42	3,59	1,87,01
28.	Water Supply and Sanitation	4,62,41	32,40	4,94,81
29.	Housing	5,00	3,17	3,17
30.	Urban Development	83,59	—	83,59
31.	Information and Publicity	9,50	—	9,50
33.	Labour and Employment	20,30	—	20,30
34.	Social Security and Welfare	74,75	13	74,88
35.	Nutrition	6,00	—	6,00
36.	Relief on account of Natural Calamities	22,00	—	22,00
37.	Agriculture	1,40,26	8	1,40,34
38.	Soil and Water Conservation	1,26	—	1,26
39.	Animal Husbandry	9,21	—	9,21
40.	Dairy Development	50	—	50
41.	Fisheries	1,00	—	1,00
42.	Forestry and Wild Life	51,20	—	51,20
43.	Food, Storage and Warehousing	1,27,20	—	1,27,20
44.	Agricultural Research and Education	53	—	53
45.	Cooperation	4,33	—	4,33
47.	Rural Employment	1,07,39	—	1,07,39
48.	Community Development and Panchayats	19,93	—	19,93
49.	Special Area Programme	15,00	—	15,00
50.	Major and Medium Irrigation	19,00	8,83	27,83
51.	Minor Irrigation	19,82	—	19,82
52.	Command Area Development	—	36	36
53.	Flood Control and Drainage	24	—	24
54.	Energy	19,41,29	68	19,41,97
56.	Village and Small Industries	36,53	—	36,53
58.	Mining	1,60	—	1,60
59.	Ports and Lighthouses	58,46	—	58,46
60.	Roads and Bridges	1,07,31	26,76	1,34,07
61.	Road Transport	92,19	—	92,19
62.	Inland Water Transport	63,57	8	63,65
65.	Tourism	52,26	1,70	53,96
66.	Census, Surveys and Statistics	5,62	—	5,62
68.	Other General Economic Services	45	—	45
<b>TOTAL</b>		<b>51,82,47</b>	<b>92,15</b>	<b>52,74,62</b>

Secretariat Annexe,  
Panaji,  
Dated: 30-3-1995.

DEV TRIVEDI  
Secretary to the Government of Goa,  
Law Department (Legal Affairs)